

**DECLARATION AND POWER OF ATTORNEY FOR UTILITY OR DESIGN
APPLICATION USING AN APPLICATION DATA SHEET**

Title of Invention	Oil-In-Water Type Emulsion Cosmetic Composition		
As the below named inventor(s), I/we declare that:			
This declaration is directed to:			
<input type="checkbox"/> The attached application, or <input checked="" type="checkbox"/> Application No. <u>10/540041</u> , filed on <u>22 June 2005</u> , <input type="checkbox"/> as amended on _____ (if applicable);			
I/we believe that I/we am/are the original and first inventor(s) of the subject matter which is claimed and for which a patent is sought;			
I/we have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment specifically referred to above;			
I/we hereby appoint the practitioners at Customer Number 7609 as my/our attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the USPTO connected therewith.			
I/we acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me/us to be material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT International filing date of the continuation-in-part application.			
All statements made herein of my/own knowledge are true, all statements made herein on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.			

FULL NAME OF INVENTOR(S)			
Inventor one:	<u>Susumu Yoshida</u>	Date:	<u>2005/7/25</u>
Signature:	<u>Susumu Yoshida</u>	Citizen of:	<u>Japan</u>
Inventor two:	<u>Tadashi Nakamura, Deceased</u> <u>Keiko Nakamura, Trustee</u>	Date:	<u>2005/9/10</u>
Signature:	<u>Keiko Nakamura</u>	Citizen of:	<u>Japan</u>
Inventor three:	<u>Akira Ishikubo</u>	Date:	<u>2005/10/17</u>
Signature:	<u>Akira Ishikubo</u>	Citizen of:	<u>Japan 2005/10/17</u>
Inventor four:	<u>Akio Nasu</u>	Date:	<u>2005/7/25</u>
Signature:	<u>Akio Nasu</u>	Citizen of:	<u>Japan</u>

Additional inventors are being named on _____ additional form(s) attached hereto.